

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	Case No.: 23-03559
)	
Absolute Home Health, LLC)	Chapter 11
)	
Debtor.)	Honorable A. Benjamin Goldgar
)	

OBJECTION TO CONFIRMATION OF THIRD AMENDED PLAN OF REORGANIZATION

NOW COMES, the Illinois Department of Revenue (“IDOR”), by its attorney, Kwame Raoul, Illinois Attorney General, hereby objects to the confirmation of the Debtor’s proposed bankruptcy plan, states:

1. The Court has jurisdiction over the subject matter and parties to this action pursuant to 28 U.S.C. § 157(b)(2)(L). The Court has the authority and power to enter a final judgment in this matter.
2. On March 16, 2023, Absolute Home Health, LLC, (the “Debtor”) filed a voluntary petition for relief under the provisions of Chapter 11 of the United States Bankruptcy Code.
3. Debtor filed this third amended plan of reorganization on September 29, 2023.
4. IDOR is an interested party in this proceeding holding a claim against the Debtor.
5. A claim filed under section 501 is deemed allowed unless a party in interest objects. 11 U.S.C. §502(a)
6. IDOR filed its proof of claims on April 7, 2023. [Claim 4-1 and 5-1]. The total amount of Claim 4-1 is \$69,206.31, of which \$61,643.86 is entitled to priority under 11 U.S.C. §507(a)(8). The total amount of Claim 5-1 is \$609.32, of which \$519.68 is entitled to priority.

7. The Debtor's plan does not list IDOR's claim in the priority tax section.

8. IDOR objects pursuant to section 1129(a)(9)(C), that the plan does not provide for the payment of the priority claim. Therefore, confirmation should be denied.

WHEREFORE, Illinois Department of Revenue prays that confirmation of the Debtor's Chapter 11 plan be denied; or in the alternative, that the Debtors be ordered to modify their plan to address the objections raised herein by IDOR; or alternatively, that the case be dismissed, and for all further relief to which it may be entitled.

Dated this November 6, 2023

ILLINOIS DEPARTMENT OF REVENUE

BY: KWAME RAOUL
Illinois Attorney General

BY: /s/ Joycelyn Bell
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CERTIFICATE OF SERVICE

The undersigned, an attorney, hereby certify that I served a copy of the attached Objection upon the parties listed below, as to the Trustee and Debtor's attorney via electronic notice on November 6, 2023, and as to the debtors by causing same to be mailed in a properly addressed envelope, postage prepaid, to 1715 N. Division St. Ste7, Morris, IL 60450 on November 6, 2023.

Absolute Home Health LLC, Justin Storer, Attorney for Debtor, 105 W. Madison St., Suite 1500, Chicago, IL 60602 by electronic notice through ECF; Neema T Varghese, Trustee, 701 Potomac, Suite 100, Naperville, IL 60565 by electronic notice through ECF; Office of U.S. Trustee, 219 S. Dearborn St. Room 873, Chicago, IL 60604 by electronic notice through ECF.

/s/ Joycelyn Bell
Joycelyn Bell
Attorney for Creditor

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